

Subj:	FW: From Noreen Connell
Date:	Friday, September 22, 2006 5:16:55 PM
From:	SOlds@schools.nyc.gov
To:	EPPConnell@aol.com

Noreen,

Please see below e-mail and attached. The "drop" shown in the accounting system does not represent a real drop in expenditures; a technical problem was incorrectly directing special education teacher charges to the general education account. You can see in the FY05-FY04 comparison on the attached the impact when the problem was fixed.

Regarding IDEA, yes, that's part of UA 481/2. It grew from about \$200M in FY03 to about \$240M in FY04 but this was NOT due to a shift in expenses from TL.

Let me know if you have any other questions.

Susan Olds

Executive Director

Division of Budget Operations & Review (DBOR)

52 Chambers Street Room 318

NYC 10007

212.374.4222

PLEASE NOTE MY NEW E-MAIL ADDRESS: solds@schools.nyc.gov

From: Sittenfeld Vicki
Sent: Thursday, September 21, 2006 1:09 PM
To: Olds Susan
Subject: RE: From Noreen Connell

Your recollection is accurate. In FY'04, we identified a problem whereby special education budgets were not being accurately assigned to the correct budget code/UAs. We experienced this problem again in FY'05, but ran a correction mid year, which is evident in the special ed increase from FY04 to FY05. I actually have a lot of data and correspondence on this matter, and the numbers I see in the attached table are roughly on an order of magnitude consistent with the identified problem.

I took some of the data from the attachment and put it on a spreadsheet to illustrate that when taken together, the general ed and special ed UA's still show an increase from 03 to 04 and again in 05.

Please let me know if you need additional info.

Vicki Sittenfeld

Asst. Director, Galaxy Operations and User Support

Division of Budget Operations and Review
212-374-5206

Note new email address: vsitten@schools.nyc.gov

From: Olds Susan
Sent: Tuesday, September 19, 2006 6:33 PM
To: Sittenfeld Vicki
Subject: FW: From Noreen Connell

Vicki,
Take a look at the drop between FY03 and FY04 for [School staff](#) in Sp Ed Instruction: Isn't this due to the problem in Galaxy of correctly picking up the SpEd teachers? Looking at the attached, you can see that the GE staff expenses are up over the same time period.

Can you just confirm if my memory is correct?

Susan Olds

Executive Director

Division of Budget Operations & Review (DBOR)

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PLEASE NOTE MY NEW E-MAIL ADDRESS: solds@schools.nyc.gov

From: EPPConnell@aol.com [mailto:EPPConnell@aol.com]
Sent: Monday, September 18, 2006 7:22 PM
To: Olds Susan
Subject: From Noreen Connell

To Susan Olds: Attached is the spreadsheet we did from NYC Comptroller data on expenditures. As you can see, in the 2003-04 school year, expenditures for special education fell by \$445 million from the previous year. Given your answer today--that IDEA funds are expended in the "categorical" units of appropriation--this decrease would be somewhat mitigated by the slight increase in IDEA revenues for this same year.

When we met with Bruce Feig he stated that some of the decreases were due to a "correction" because actual spending patterns had not been reflected in budgets. Do you have any other insights?